

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4608. COLLECTION OF FINES.

Reference: Sections 22974.7, 22978.7, 22979.7, Business and Professions Code; Sections 55121, 55122, 55141, 55142, 55161, 55162, 55163, 55181, 55182, 55183, 55184, 55201, 55202, 55203, 55204, 55205, 55205.5, 55206, 55207, 55208, 55209, 55209.5, Revenue and Taxation Code.

The Board shall collect fees, fines and penalties in compliance with Revenue and Taxation Code, division 2, part 30, chapter 4, commencing with section 55121.

History: Adopted December 12, 2006, effective April 21, 2007.